

**FY 2002 ADOPTED REVENUE AND RECEIPTS BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/ Fund	FY 2000 Actual¹	FY 2001 Adopted Budget Plan²	FY 2001 Revised Budget Plan³	FY 2002 Advertised Budget Plan⁴	FY 2002 Adopted Budget Plan⁵	Increase (Decrease) Over Revised	% Increase (Decrease)
GOVERNMENTAL FUNDS							
G00 General Fund							
001 General Fund	\$1,992,359,682	\$2,135,365,386	\$2,137,670,476	\$2,304,937,295	\$2,305,661,097	\$167,990,621	7.86%
002 Revenue Stabilization Fund	272,709	369,965	369,965	1,175,070	1,175,070	805,105	217.62%
Total General Fund Group	\$1,992,632,391	\$2,135,735,351	\$2,138,040,441	\$2,306,112,365	\$2,306,836,167	\$168,795,726	7.89%
G10 Special Revenue Funds							
090 Public School Operating	\$342,627,064	\$359,923,934	\$380,985,783	\$385,454,822	\$382,103,835	\$1,118,052	0.29%
100 County Transit Systems	5,745,233	3,382,917	13,933,723	10,706,360	5,906,360	(8,027,363)	-57.61%
102 Federal/State Grant Fund	29,537,743	39,588,422	68,448,281	43,188,175	43,188,175	(25,260,106)	-36.90%
103 Aging Grants and Programs	1,863,338	2,192,697	2,577,376	2,251,706	2,264,628	(312,748)	-12.13%
104 Information Technology	7,306,724	1,640,000	1,662,533	1,440,000	1,440,000	(222,533)	-13.39%
105 Cable Communications	10,150,644	11,165,303	11,165,303	11,060,862	11,060,862	(104,441)	-0.94%
106 Community Services Board	29,502,531	30,758,539	29,886,368	32,968,505	32,968,505	3,082,137	10.31%
108 Leaf Collection	752,619	723,128	723,128	771,314	771,314	48,186	6.66%
109 Refuse Collection & Recycling Ops	11,752,832	11,558,130	12,088,699	12,048,826	12,048,826	(39,873)	-0.33%
110 Refuse Disposal	32,600,791	26,136,628	30,136,587	31,791,198	31,791,198	1,654,611	5.49%
111 Reston Community Center	4,202,867	4,251,441	4,718,996	4,961,900	4,961,900	242,904	5.15%
112 Energy Resource Recovery Facility	30,339,901	29,006,807	31,654,409	30,836,469	30,836,469	(817,940)	-2.58%
113 McLean Community Center	2,394,233	2,470,687	2,644,707	2,777,040	2,822,040	177,333	6.71%
114 I-95 Refuse Disposal	9,521,084	7,334,754	11,055,653	8,700,340	8,700,340	(2,355,313)	-21.30%
115 Burgundy Village Community Center	23,629	28,575	28,575	28,414	28,414	(161)	-0.56%
116 Forest Integrated Pest Management Program	32,615	904,996	904,996	886,551	886,551	(18,445)	-2.04%
120 E-911 Fund	0	16,316,901	16,641,561	18,549,140	18,549,140	1,907,579	11.46%
141 Elderly Housing Programs	1,676,627	1,682,210	1,682,210	1,704,066	1,704,066	21,856	1.30%
142 Community Development Block Grant	5,558,067	6,133,000	12,674,238	6,370,000	6,370,000	(6,304,238)	-49.74%
143 Homeowner and Business Loan Prgms	1,015,081	772,512	2,158,617	1,161,733	1,161,733	(996,884)	-46.18%
144 Housing Trust Fund	2,083,163	1,000,000	1,000,000	1,200,000	1,200,000	200,000	20.00%
145 HOME Investment Partnership Grant	2,095,978	1,870,000	4,493,508	2,081,000	2,081,000	(2,412,508)	-53.69%
191 School Food & Nutrition Services	45,351,729	43,681,308	46,659,612	48,515,243	48,515,243	1,855,631	3.98%
192 School Grants & Self Supporting	18,734,055	20,124,055	32,156,230	25,411,282	25,411,282	(6,744,948)	-20.98%
193 School Adult & Community Education	7,306,022	8,296,510	8,833,511	8,473,910	8,473,910	(359,601)	-4.07%
Total Special Revenue Funds	\$602,174,570	\$630,943,454	\$728,914,604	\$693,338,856	\$685,245,791	(\$43,668,813)	-5.99%
G20 Debt Service Funds							
200 County Debt Service	\$45,349	\$27,000	\$27,000	\$25,000	\$25,000	(\$2,000)	-7.41%
Total Debt Service Funds	\$45,349	\$27,000	\$27,000	\$25,000	\$25,000	(\$2,000)	-7.41%

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G30 Capital Project Funds							
300 Countywide Roadway Improvement	\$200,000	\$0	\$0	\$0	\$0	\$0	-
301 Contributed Roadway Improvement	4,916,944	5,539,878	12,333,478	6,281,840	6,281,840	(6,051,638)	-49.07%
302 Library Construction	5,602,234	2,660,000	3,841,808	0	0	(3,841,808)	-100.00%
303 County Construction	3,613,335	4,500,000	4,543,238	3,599,552	6,599,552	2,056,314	45.26%
304 Primary & Secondary Rd Bond Construction	9,075,277	2,000,000	38,697,602	0	0	(38,697,602)	-100.00%
306 No VA Regional Park Authority	1,500,000	2,250,000	2,250,000	2,250,000	2,250,000	0	0.00%
307 Sidewalk Construction	1,529,506	1,300,000	3,021,370	1,300,000	300,000	(2,721,370)	-90.07%
308 Public Works Construction	2,230,749	2,862,776	3,396,347	3,385,224	1,385,224	(2,011,123)	-59.21%
309 Metro Operations & Construction	0	13,971,188	12,702,850	4,918,523	4,918,523	(7,784,327)	-61.28%
310 Storm Drainage Bond Construction	22,321	2,303,569	3,572,938	0	0	(3,572,938)	-100.00%
311 County Bond Construction	7,167,925	0	19,298,689	0	0	(19,298,689)	-100.00%
312 Public Safety Construction	4,762,101	40,676,000	68,909,033	1,948,000	1,948,000	(66,961,033)	-97.17%
313 Trail Construction	2,317	0	509,104	0	0	(509,104)	-100.00%
314 Neighborhood Improvement Program	3,636,178	40,000	4,829,069	35,000	35,000	(4,794,069)	-99.28%
315 Commercial Revitalization Program	1,500,769	8,001,956	14,074,243	0	0	(14,074,243)	-100.00%
316 Pro Rata Share Drainage Construction	1,437,365	1,328,000	15,237,133	3,483,000	3,483,000	(11,754,133)	-77.14%
340 Housing Assistance Program	0	0	9,780,937	0	0	(9,780,937)	-100.00%
341 Housing G O Bond Construction	0	0	324,670	0	0	(324,670)	-100.00%
370 Park Authority Bond Construction	12,000,523	10,400,000	15,545,338	21,520,000	21,520,000	5,974,662	38.43%
390 School Construction	133,644,809	132,436,000	331,076,295	102,524,527	132,524,527	(198,551,768)	-59.97%
Total Capital Project Funds	\$192,842,353	\$230,269,367	\$563,944,142	\$151,245,666	\$181,245,666	(\$382,698,476)	-67.86%
TOTAL GOVERNMENTAL FUNDS	\$2,787,694,663	\$2,996,975,172	\$3,430,926,187	\$3,150,721,887	\$3,173,352,624	(\$257,573,563)	-7.51%
PROPRIETARY FUNDS							
G40 Enterprise Funds							
400 Sewer Revenue	\$116,776,466	\$117,669,000	\$157,669,000	\$117,222,000	\$117,222,000	(\$40,447,000)	-25.65%
401 Sewer Operation & Maintenance	127,098	160,000	160,000	100,000	100,000	(60,000)	-37.50%
402 Sewer Construction Improvements	4,692	0	0	0	0	0	-
408 Sewer Bond Construction	7,223,995	300,000	6,066,683	300,000	300,000	(5,766,683)	-95.05%
Total Enterprise Funds	\$124,132,251	\$118,129,000	\$163,895,683	\$117,622,000	\$117,622,000	(\$46,273,683)	-28.23%

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G50 Internal Service Funds							
501 County Insurance Fund	\$9,698,631	\$9,709,397	\$9,709,397	\$7,860,735	\$6,284,205	(\$3,425,192)	-35.28%
502 County Central Stores	2,691,514	1,251,534	1,482,235	1,323,290	1,323,290	(158,945)	-10.72%
503 Department of Vehicle Services	38,834,964	36,843,056	39,568,219	46,052,399	46,052,399	6,484,180	16.39%
504 Document Services Division	5,474,997	4,428,158	4,428,158	4,732,486	4,732,486	304,328	6.87%
505 Technology Infrastructure Services	14,919,586	17,215,526	16,987,491	21,567,395	20,167,395	3,179,904	18.72%
506 Health Benefits Trust	27,965,030	33,301,257	38,816,829	41,192,355	41,192,355	2,375,526	6.12%
590 Public School Insurance Fund	8,457,725	8,142,548	5,413,864	4,476,293	4,476,293	(937,571)	-17.32%
591 School Health Benefits Trust	52,511,240	42,597,792	92,670,833	99,638,583	99,638,583	6,967,750	7.52%
592 School Central Procurement	10,228,002	15,957,400	15,957,400	14,000,000	14,000,000	(1,957,400)	-12.27%
Total Internal Service Funds	\$170,781,689	\$169,446,668	\$225,034,426	\$240,843,536	\$237,867,006	\$12,832,580	5.70%
TOTAL PROPRIETARY FUNDS	\$294,913,940	\$287,575,668	\$388,930,109	\$358,465,536	\$355,489,006	(\$33,441,103)	-8.60%
FIDUCIARY FUNDS							
G60 Trust Funds							
600 Uniformed Employee Retirement	\$59,579,804	\$71,866,987	\$71,866,987	\$76,185,306	\$76,185,306	\$4,318,319	6.01%
601 Fairfax County Employees' Retirement	160,619,807	183,630,579	183,630,579	195,327,867	195,327,867	11,697,288	6.37%
602 Police Officers Retirement	70,131,307	66,193,672	67,423,507	72,821,256	72,821,256	5,397,749	8.01%
691 Educational Employees Retirement	101,782,911	168,866,862	168,744,900	184,333,129	184,333,129	15,588,229	9.24%
Total Trust Funds	\$392,113,829	\$490,558,100	\$491,665,973	\$528,667,558	\$528,667,558	\$37,001,585	7.53%
G70 Agency Funds							
700 Route 28 Taxing District	\$4,326,750	\$4,795,818	\$5,795,818	\$6,087,185	\$6,087,185	\$291,367	5.03%
TOTAL FIDUCIARY FUNDS	\$396,440,579	\$495,353,918	\$497,461,791	\$534,754,743	\$534,754,743	\$37,292,952	7.50%
TOTAL APPROPRIATED FUNDS	\$3,479,049,182	\$3,779,904,758	\$4,317,318,087	\$4,043,942,166	\$4,063,596,373	(\$253,721,714)	-5.88%
Appropriated From (Added to) Surplus	(\$193,305,774)	(\$208,267,852)	\$192,865,460	(\$220,762,276)	(\$225,383,107)	(\$418,248,567)	-216.86%
TOTAL AVAILABLE	\$3,285,743,408	\$3,571,636,906	\$4,510,183,547	\$3,823,179,890	\$3,838,213,266	(\$671,970,281)	-14.90%
Less: Internal Service Funds	(\$165,716,862)	(\$183,259,969)	(\$251,442,295)	(\$260,321,816)	(\$258,921,816)	(\$7,479,521)	2.97%
NET AVAILABLE	\$3,120,026,546	\$3,388,376,937	\$4,258,741,252	\$3,562,858,074	\$3,579,291,450	(\$679,449,802)	-15.95%

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Fund Type/ Fund	FY 2000 Actual ¹	FY 2001 Adopted Budget Plan ²	FY 2001 Revised Budget Plan ³	FY 2002 Advertised Budget Plan ⁴	FY 2002 Adopted Budget Plan ⁵	Increase (Decrease) Over Revised	% Increase (Decrease)
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EXPLANATORY NOTE:

The "Total available" indicates the revenue in each fiscal year that is to be used to support expenditures. This amount is the total revenue adjusted by the amount of funding that is either appropriated from fund balance or added to fund balance. In some instances, adjustments to fund balance that are not currently reflected in the "Changes in Fund Balance" table also affect the "Total Available." Explanations for these adjustments are provided below. The "Total Available," plus (minus) the effect of these changes matches the expenditure totals by fiscal year on the "Expenditure by Fund/Summary of Appropriated Funds."

¹ **Not reflected are the following adjustments to balance which were carried forward from FY 1999 to FY 2000:**

Fund 191, School Food and Nutrition Services, inventory of \$120,243
Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
Fund 590, Public School Insurance, net change in accrued liability of (\$1,617,691)

² **Not reflected are the following adjustments to balance which were carried forward from FY 2000 to FY 2001**

Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
Fund 590, Public School Insurance, net change in accrued liability of \$931,126
Fund 591, School Health Benefits Trust, premium stabilization of \$10,118,177

³ **Not reflected are the following adjustments to balance which were carried forward from FY 2000 to FY 2001**

Fund 142, Community Development Block Grant, reflects reconciliation of balance based on carryover of unexpended balances (\$1,051,969).
Fund 145, HOME Investment Partnership Grant, reflects reconciliation of balance based on carryover of unexpended balances (\$1).
Fund 311, County Bond Construction, reflects reconciliation of balance based on FY 2000 actual audit adjustment \$1.
Fund 403, Sewer Bond Debt Service, non-appropriated amortization expense of (\$79,097)
Fund 590, Public School Insurance, net change in accrued liability of \$211,264

⁴ **Not reflected are the following adjustments to balance which were carried forward from FY 2001 to FY 2002**

Fund 001, General Fund, assumption of appropriation of fund balance at the FY 2001 Third Quarter Review of (\$13,982,054)
Fund 090, Public School Operating, assumes carryover of available FY 2001 balance of \$10,000,000 to balance the FY 2002 budget.
Fund 192, School Grants & Self Supporting, assumes carryover of 2001summer school ending balance of \$1,500,000.
Fund 200, County Debt Service, reflects anticipated adjustment at the FY 2001 Third Quarter Review of \$600,000 to address FY 2001 requirements for the 2000B General Obligation Bond Sale.
Fund 201, School Debt Service, reflects anticipated adjustment at the FY 2001 Third Quarter Review of \$1,129,324 to address FY 2001 requirements for the 2000B General Obligation Bond Sale.
Fund 303, County Construction, assumes carryover of \$500,000 associated with lower than anticipated interest payments for conservation bonds.
Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
Fund 590, Public School Insurance, net change in accrued liability of \$336,717
Fund 591, School Health Benefits Trust, premium stabilization of \$11,161,180

⁵ **Not reflected are the following adjustments to balance which were carried forward from FY 2001 to FY 2002**

Fund 090, Public School Operating, assumption of available balance at the FY 2001 Third Quarter Review of \$10,000,000
Fund 192, School Grants & Self Supporting, assumes carryover of 2001summer school ending balance of \$1,500,000.
Fund 303, County Construction, assumes carryover of \$500,000 associated with lower than anticipated interest payments for conservation bonds.
Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
Fund 590, Public School Insurance, net change in accrued liability of \$336,717
Fund 591, School Health Benefits Trust, premium stabilization of \$11,161,180